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To: Examiner Easthom
From: Christopher A. Bennett
Fax: 703-872-9306
Date: April 26, 2005
Phone: 571-272-1989
Pages: 8
Re: 10/735,765
CC:
36856.1175

Comments:

Examiner Easthom,

Please find attached hereto the following documents for the above-identified application:

- Amendment.

Respectfully submitted,



Christopher A. Bennett
for
Keating & Bennett, LLP
(Registration Number 46,710)

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CERTIFICATE OF FACSIMILE TRANSMISSION

I hereby certify that this correspondence is being transmitted to Group Art Unit 2832, 703-372-9308, addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Date: April 26, 2005

Sonia V. McVean
Sonia V. McVean

**PATENT
36856.1175**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Kazuyuki IKEDA	Art Unit: 2832
Serial No.: 10/735,765	
Filed: December 16, 2003	Examiner: K. Easthom
Title: VARIABLE RESISTOR	

AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated February 1, 2005, please amend the above-identified application as follows:

- Amendments to the Specification** begin on page _____ of this paper.
- Amendments to the Claims** are reflected in the listing of the claims which begins on page 2 of this paper.
- Amendments to the Drawings** begin on page _____ of this paper and include an attached replacement sheet.
- Remarks/Arguments** begin on page 5 of this paper

Please note, if a box is not checked, then no corresponding amendment is being made.